



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF OSHKOSH WATER UTILITY

Principal Office: 215 CHURCH AVENUE  
P.O. BOX 1130  
OSHKOSH, WI 54902-1130

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF OSHKOSH WATER UTILITY**Utility Address:** 215 CHURCH AVENUE

P.O. BOX 1130

OSHKOSH, WI 54902-1130

**When was utility organized?** 1/1/1912**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR EDWARD A NOKES**Title:** DIRECTOR OF FINANCE**Office Address:**

215 CHURCH AVE

P.O. BOX 1130

OSHKOSH, WI 54902-1130

**Telephone:** (920) 236 - 5006**Fax Number:** (920) 236 - 5039**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SCHENCK & ASSOCIATES SC**Title:****Office Address:** SCHENCK & ASSOCIATES SC

10 FOREST AVE

P.O. BOX 1809

FOND DU LAC, WI 54936-1809

**Telephone:** (920) 921 - 2953**Fax Number:** (920) 921 - 3902**E-mail Address:****Date of most recent audit report:** 3/31/1998**Period covered by most recent audit:** 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GERALD KONRAD**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

215 CHURCH AVE

P.O. BOX 1130

OSHKOSH, WI 54902-1130

**Telephone:** (920) 236 - 5065**Fax Number:** (920) 236 - 5039**E-mail Address:**

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**Name of utility commission/committee:**    None. Supervised by Director of Public Works

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**Names of members of utility commission/committee:**

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,275,015	4,586,342	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,433,307	2,430,337	<b>2</b>
Depreciation Expense (403)	599,410	577,399	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	683,974	630,543	<b>5</b>
<b>Total Operating Expenses</b>	<b>3,716,691</b>	<b>3,638,279</b>	
<b>Net Operating Income</b>	<b>1,558,324</b>	<b>948,063</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>1,558,324</b>	<b>948,063</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	10,748	5,744	<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	1,080,756	193,235	<b>10</b>
Miscellaneous Nonoperating Income (421)	89,969	125,359	<b>11</b>
<b>Total Other Income</b>	<b>1,181,473</b>	<b>324,338</b>	
<b>Total Income</b>	<b>2,739,797</b>	<b>1,272,401</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>2,739,797</b>	<b>1,272,401</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	192,052		<b>14</b>
Amortization of Debt Discount and Expense (428)	67,581		<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	472,313	602,209	<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>731,946</b>	<b>602,209</b>	
<b>Net Income</b>	<b>2,007,851</b>	<b>670,192</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,932,715	7,262,523	<b>20</b>
Balance Transferred from Income (433)	2,007,851	670,192	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,940,566</b>	<b>7,932,715</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
REVENUE BONDS REDEMPTION FUND	45,498	5
OPERATING FUNDS	33,969	6
DEPRECIATION FUNDS	4,642	7
LOAN FUNDS	996,647	8
<b>Total (Acct. 419):</b>	1,080,756	
<b>Miscellaneous Nonoperating Income (421):</b>		
INTEREST SUBSIDY FROM TIF DISTRICTS FOR THEIR PORTION OF		9
WATER REVENUE BONDS	89,969	10
<b>Total (Acct. 421):</b>	89,969	
<b>Miscellaneous Amortization (425):</b>		
NONE		11
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		12
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		13
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		14
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		15
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		16
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	25,964				<b>25,964</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	12,081				<b>12,081</b>	<b>2</b>
Payroll	3,135				<b>3,135</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>15,216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,216</b>	
<b>Net income (or loss)</b>	<b>10,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,748</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	5,275,015	0	0	0	<b>5,275,015</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,275,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,275,015</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	1,075,820		<b>1,075,820</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	3,135		<b>3,135</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	36,105		<b>36,105</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,115,060</b>	<b>0</b>	<b>1,115,060</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	43,399,495	35,516,950	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,367,128	6,896,091	2
<b>Net Utility Plant</b>	<b>36,032,367</b>	<b>28,620,859</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>36,032,367</b>	<b>28,620,859</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	28,320,452	2,590,815	9
<b>Total Other Property and Investments</b>	<b>28,320,452</b>	<b>2,590,815</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0		11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	95,175	1,356,966	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	638,313	588,071	15
Other Accounts Receivable (143)	0		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	268,214	676,559	18
Materials and Supplies (151-163)	352,429	318,878	19
Prepayments (165)	5,366	6,078	20
Interest and Dividends Receivable (171)	976	15,597	21
Accrued Utility Revenues (173)	570,439	521,331	22
Miscellaneous Current and Accrued Assets (174)	5		23
<b>Total Current and Accrued Assets</b>	<b>1,931,017</b>	<b>3,483,580</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	355,164	275,000	24
Other Deferred Debits (182-186)	272,574	408	25
<b>Total Deferred Debits</b>	<b>627,738</b>	<b>275,408</b>	
<b>Total Assets and Other Debits</b>	<b>66,911,574</b>	<b>34,970,662</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,592,902	1,392,234	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	9,940,566	7,932,715	<b>28</b>
<b>Total Proprietary Capital</b>	<b>11,533,468</b>	<b>9,324,949</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	34,980,000	3,755,000	<b>29</b>
Advances from Municipality (223)	8,327,007	8,732,381	<b>30</b>
Other Long-Term Debt (224)	0		<b>31</b>
<b>Total Long-Term Debt</b>	<b>43,307,007</b>	<b>12,487,381</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>32</b>
Accounts Payable (232)	1,050,696	452,973	<b>33</b>
Payables to Municipality (233)	445,795	2,617,002	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	613,202	565,627	<b>36</b>
Interest Accrued (237)	43,049	117,403	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	196,872	156,760	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,349,614</b>	<b>3,909,765</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0		<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	9,721,485	9,248,566	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>66,911,574</b>	<b>34,970,661</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	33,940,484	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)	0				<b>2</b>
Utility Plant in Process of Reclassification (103)	0				<b>3</b>
Utility Plant Leased to Others (104)	0				<b>4</b>
Property Held for Future Use (105)	0				<b>5</b>
Completed Construction not Classified (106)	0				<b>6</b>
Construction Work in Progress (107)	9,459,011				<b>7</b>
<b>Total Utility Plant</b>	<b>43,399,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,367,128	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>7,367,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>36,032,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	6,896,091				<b>6,896,091</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	599,410				<b>599,410</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	42,299				<b>42,299</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	4,544				<b>4,544</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>646,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>646,253</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	175,218				<b>175,218</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>175,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,218</b>	<b>19</b>
<b>Balance End of Year</b>	<b>7,367,126</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,367,126</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	352,429	318,878	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<u>352,429</u>	<u>318,878</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 REFUNDING LOSS	18,333	428	256,667	1
1997 BOND ANTICIPATION NOTES	49,248	428	98,497	2
<b>Total</b>			<b>355,164</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,392,234	<b>1</b>
<b>Changes during year (explain):</b>		
WATER IMPROVEMENTS PAID FOR BY TIF DISTRICTS	200,668	<b>2</b>
<b>Balance end of year</b>	<b>1,592,902</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1996 Refunding Water Revenue Bonds	01/01/1996	01/01/2012	5.00%	3,545,000	<b>1</b>
1997 Revenue Anticipation Notes	07/01/1997	01/01/2000	5.00%	31,435,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>34,980,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:    34,980,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
1992B Promissory Notes	05/01/1992	12/01/2001	6.00%	80,000	<b>1</b>
1993 Corporate Purpose Bonds	05/01/1993	12/01/2008	6.00%	625,000	<b>2</b>
1993 Promissory Notes	05/01/1993	12/01/2002	5.00%	90,000	<b>3</b>
1993 Refunding Bonds	04/01/1993	12/01/2005	5.00%	942,324	<b>4</b>
1993A Refunding Bonds	10/01/1993	12/01/2006	5.00%	363,523	<b>5</b>
1994 Corporate Purpose Bonds	05/01/1994	12/01/2009	6.00%	810,000	<b>6</b>
1994 Promissory Notes	05/01/1994	12/01/2003	5.00%	190,000	<b>7</b>
1995 Corporate Purpose Bonds	06/01/1995	12/01/2014	6.00%	1,920,000	<b>8</b>
1995 Promissory Notes	06/01/1995	12/01/2004	5.00%	70,000	<b>9</b>
1995 Refunding Bonds	08/01/1995	05/01/2004	5.00%	249,600	<b>10</b>
1996 Corporate Purpose Bonds	06/01/1996	12/01/2011	6.00%	2,698,000	<b>11</b>
1996 Promissory Notes	06/01/1996	12/01/2005	5.00%	60,000	<b>12</b>
1997 Promissory Notes	06/01/1997	12/01/2006	5.00%	130,000	<b>13</b>
1992 Refunding Bonds	05/01/1992	11/01/2002	8.00%	98,560	<b>14</b>
<b>Total for Account 223</b>				<b>8,327,007</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	565,627	1
<b>Accruals:</b>		
Charged water department expense	683,974	2
Charged electric department expense		3
Charged sewer department expense	12,013	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>695,987</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	65,675	6
Social Security taxes	76,541	7
PSC Remainder Assessment	6,196	8
<b>Other (explain):</b>		
TRANSFER TO DUE TO MUNICIPALITY	500,000	9
<b>Total payments and other debits</b>	<b>648,412</b>	
<b>Balance end of year</b>	<b>613,202</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 Refunding Revenue Bonds	0	192,052	192,052	0	1
<b>Subtotal</b>	<b>0</b>	<b>192,052</b>	<b>192,052</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1996 Promissory Notes	1,770	3,036	4,553	253	2
1996 Corporate Purpose Bonds	86,146	147,679	221,518	12,307	3
1995 Corporate Purpose Bonds	9,643	115,257	115,711	9,189	4
1995 Promissory Notes	358	4,245	4,295	308	5
1995 Refunding Bonds	3,460	17,132	18,039	2,553	6
1994 Corporate Purpose Bonds	4,014	48,149	48,176	3,987	7
1994 Promissory Notes	889	10,622	10,668	843	8
1993 Promissory Notes	410	4,875	4,920	365	9
1993 Corporate Purpose Bonds	3,230	38,369	38,756	2,843	10
1993 Refunding Bonds	3,936	17,599	18,296	3,239	11
1993A Refunding Bonds	1,525	47,031	47,238	1,318	12
1992B Promissory Notes	486	5,738	5,830	394	13
1992 Refunding Bonds	1,536	8,422	8,667	1,291	14
1997 Promissory Notes	0	4,159		4,159	15
<b>Subtotal</b>	<b>117,403</b>	<b>472,313</b>	<b>546,667</b>	<b>43,049</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	16
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	17
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>117,403</b>	<b>664,365</b>	<b>738,719</b>	<b>43,049</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	9,248,566					<b>9,248,566</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	60,943					<b>60,943</b>	<b>2</b>
For Mains	362,829					<b>362,829</b>	<b>3</b>
<b>Other (specify):</b>							
METERS	49,147					<b>49,147</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>9,721,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,721,485</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,098,300					<b>1,098,300</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	84,641	4
<b>Total (Acct. 126):</b>	<b>84,641</b>	
<b>Other Special Funds (128):</b>		
Special Construction Fund	27,785,264	5
Revenue Bond Redemption Fund	450,547	6
<b>Total (Acct. 128):</b>	<b>28,235,811</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	638,313	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>638,313</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
JOINT EXPENSE - SEWER UTILITY	252,576	17
CONNECTION CHARGES - SPECIAL ASSESSMENT FUND	12,412	18
TIF 9	3,226	19
<b>Total (Acct. 145):</b>	<b>268,214</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	5,366	20
<b>Total (Acct. 165):</b>	<b>5,366</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
CYLINDER DEPOSITS	408	23
<b>Total (Acct. 184):</b>	<b>408</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PAINT WATER TOWERS (1997)	272,166	25
<b>Total (Acct. 186):</b>	<b>272,166</b>	
<b>Payables to Municipality (233):</b>		
1997 PILOT	500,000	26
TIF 9	3,226	27
JOINT INTEREST TO SEWER	78,226	28
REIMBURSE CITY CONTRACTS	26,767	29
DECEMBER PAYBACK	(162,424)	30
<b>Total (Acct. 233):</b>	<b>445,795</b>	
<b>Other Deferred Credits (253):</b>		
NONE		31
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	32,769,553	0	0	0	<b>32,769,553</b>	<b>1</b>
Materials and Supplies	335,653	0	0	0	<b>335,653</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	7,131,608	0	0	0	<b>7,131,608</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	9,485,025	0	0	0	<b>9,485,025</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>16,488,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,488,573</b>	
Net Operating Income	1,558,324	0	0	0	<b>1,558,324</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.45%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,492,568	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,936,640	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>10,429,208</b>	
<b>Net Income</b>		
Net Income	2,007,851	5
<b>Percent Return on Proprietary Capital</b>	<b>19.25%</b>	

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

Appraisal on land for future water tower.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Several new subdivisions added in 1997.

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**4. Estimated changes in revenues due to rate changes.**

Rate increase at end of 1996 estimated to increase revenues by 13%.

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**5. Obligations incurred or assumed, excluding commercial paper.**

Borrowing by the City for the utility in the form of \$130,000 of Promissory Notes. Utility borrowed \$31,435,000 in Revenue Anticipation Notes.

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**6. Formal proceedings with the Public Service Commission.**

Rate case late in 1997 affecting 1998 bills.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

Interest on 1997 Revenue Bond Anticipation Notes was capitalized.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	5,127,042	1
<b>Total Sales of Water</b>	<b>5,127,042</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	21,153	2
Miscellaneous Service Revenues (471)	45,065	3
Rents from Water Property (472)	36,271	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	45,484	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>147,973</b>	
<b>Total Operating Revenues</b>	<b>5,275,015</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	340,064	9
Water Treatment Expenses (640-652)	703,651	10
Transmission and Distribution Expenses (660-678)	650,168	11
Customer Accounts Expenses (901-905)	136,962	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	602,462	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,433,307</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	599,410	15
Amortization Expense (404-407)		16
Taxes (408)	683,974	17
<b>Total Other Operating Expenses</b>	<b>1,283,384</b>	
<b>Total Operating Expenses</b>	<b>3,716,691</b>	
<b>NET OPERATING INCOME</b>	<b>1,558,324</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	18,428	958,826	2,417,934	4
Commercial	2,001	514,213	932,162	5
Industrial	134	330,571	472,590	6
<b>Total Metered Sales to General Customers (461)</b>	<b>20,563</b>	<b>1,803,610</b>	<b>3,822,686</b>	
Private Fire Protection Service (462)	277		93,258	7
Public Fire Protection Service (463)	1		697,864	8
Other Sales to Public Authorities (464)	293	314,203	513,234	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>21,134</b>	<b>2,117,813</b>	<b>5,127,042</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	697,864	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>697,864</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	21,153	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>21,153</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Reconnects and service initiation fees	45,065	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>45,065</b>	
<b>Rents from Water Property (472):</b>		
Rent of land	71	8
Phone antennas on water tower	36,200	9
<b>Total Rents from Water Property (472)</b>	<b>36,271</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	23,586	11
<b>Other (specify):</b>		
Bad checks	500	12
Net sales of miscellaneous materials	21,398	13
<b>Total Other Water Revenues (474)</b>	<b>45,484</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	15,366	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	105,386	17
Pumping Labor and Expenses (624)	90,045	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	26,987	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	22,582	22
Maintenance of Structures and Improvements (631)	79,210	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	488	25
<b>Total Pumping Expenses</b>	<b>340,064</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	15,366	26
Chemicals (641)	333,406	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	121,064	28
Miscellaneous Expenses (643)	118,103	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	22,582	31
Maintenance of Structures and Improvements (651)	93,130	32
Maintenance of Water Treatment Equipment (652)	0	33
<b>Total Water Treatment Expenses</b>	<b>703,651</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	80,526	34
Storage Facilities Expenses (661)	1,525	35
Transmission and Distribution Lines Expenses (662)	13,077	36
Meter Expenses (663)	(8,106)	37
Customer Installations Expenses (664)	98	38
Miscellaneous Expenses (665)	87,208	39
Rents (666)	595	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	459	42
Maintenance of Distribution Reservoirs and Standpipes (672)	32,406	43
Maintenance of Transmission and Distribution Mains (673)	192,981	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	143,917	46
Maintenance of Meters (676)	74,291	47
Maintenance of Hydrants (677)	28,307	48
Maintenance of Miscellaneous Plant (678)	2,884	49
<b>Total Transmission and Distribution Expenses</b>	<b>650,168</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	16,374	50
Meter Reading Labor (902)	34,386	51
Customer Records and Collection Expenses (903)	86,202	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>136,962</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	42,355	56
Office Supplies and Expenses (921)	6,476	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	171,761	59
Property Insurance (924)	13,729	60
Injuries and Damages (925)	23,596	61
Employee Pensions and Benefits (926)	338,079	62
Regulatory Commission Expenses (928)	5,096	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	170	65
Rents (931)	1,200	66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>602,462</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,433,307</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		613,203	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,013	<b>2</b>
<b>Net property tax equivalent</b>		<b>601,190</b>	
Social Security		76,541	<b>3</b>
PSC Remainder Assessment		6,196	<b>4</b>
Other (specify):			
Error in close out of 1996 equivalent		47	<b>5</b>
<b>Total tax expense</b>		<b>683,974</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210000				3
County tax rate	mills		4.890000				4
Local tax rate	mills		7.950000				5
School tax rate	mills		9.740000				6
Voc. school tax rate	mills		1.740000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>24.530000</b>				10
Less: state credit	mills		1.950000				11
<b>Net tax rate</b>	mills		<b>22.580000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.950000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.480000</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>19.430000</b>				17
<b>Total Tax Rate</b>	mills		<b>24.530000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.792091</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.580000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.885422</b>				21
Utility Plant, Jan. 1	\$	<b>35,516,950</b>	35,516,950				22
Materials & Supplies	\$	<b>318,878</b>	318,878				23
<b>Subtotal</b>	\$	<b>35,835,828</b>	<b>35,835,828</b>				24
Less: Plant Outside Limits	\$	<b>556,557</b>	556,557				25
<b>Taxable Assets</b>	\$	<b>35,279,271</b>	<b>35,279,271</b>				26
Assessment Ratio	dec.		0.971819				27
<b>Assessed Value</b>	\$	<b>34,285,066</b>	<b>34,285,066</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.885422</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>613,203</b>	<b>613,203</b>				30
Tax Equivalent per 1994 PSC Report	\$	624,468					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	613,203					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>613,203</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	201,249		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	368,665		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>569,914</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	1,363,049		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	15,091		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	953,424		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	131,938		20
<b>Total Pumping Plant</b>	<b>2,463,502</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	34,962		21
Structures and Improvements (331)	700,931		22
Water Treatment Equipment (332)	1,515,060		23
<b>Total Water Treatment Plant</b>	<b>2,250,953</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	71,675	1,200	24
Structures and Improvements (341)			25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			201,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			368,665	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>569,914</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,363,049	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,091	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			953,424	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			131,938	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,463,502</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			34,962	21
Structures and Improvements (331)			700,931	22
Water Treatment Equipment (332)			1,515,060	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,250,953</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			72,875	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,531,396		26
Transmission and Distribution Mains (343)	18,055,297	1,560,508	27
Fire Mains (344)			28
Services (345)	1,888,141	82,842	29
Meters (346)	1,381,975	449,010	30
Hydrants (348)	1,525,678	114,150	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>24,454,162</b>	<b>2,207,710</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,036,391	3,923	34
Office Furniture and Equipment (391)	63,955	11,293	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	277,713	3,525	37
Stores Equipment (393)	25,712		38
Tools, Shop and Garage Equipment (394)	91,569	14,533	39
Laboratory Equipment (395)	70,549		40
Power Operated Equipment (396)	136,637	1,700	41
Communication Equipment (397)	110,642	30,418	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	46,923	243,978	44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>1,860,091</b>	<b>309,370</b>	
<b>Total utility plant in service directly assignable</b>	<b>31,598,622</b>	<b>2,517,080</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>31,598,622</b>	<b>2,517,080</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			1,531,396	26
Transmission and Distribution Mains (343)	2,277		19,613,528	27
Fire Mains (344)			0	28
Services (345)			1,970,983	29
Meters (346)	169,859		1,661,126	30
Hydrants (348)	3,082		1,636,746	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>175,218</b>	<b>0</b>	<b>26,486,654</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,040,314	34
Office Furniture and Equipment (391)			75,248	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			281,238	37
Stores Equipment (393)			25,712	38
Tools, Shop and Garage Equipment (394)			106,102	39
Laboratory Equipment (395)			70,549	40
Power Operated Equipment (396)			138,337	41
Communication Equipment (397)			141,060	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			290,901	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>2,169,461</b>	
<b>Total utility plant in service directly assignable</b>	<b>175,218</b>	<b>0</b>	<b>33,940,484</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>175,218</b>	<b>0</b>	<b>33,940,484</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				<b>1</b>
Collecting and Impounding Reservoirs (312)				<b>2</b>
Lake, River and Other Intakes (313)	144,316	1.67%	3,361	<b>3</b>
Wells and Springs (314)		0.00%		<b>4</b>
Infiltration Galleries and Tunnels (315)				<b>5</b>
Supply Mains (316)	74,046	1.77%	6,525	<b>6</b>
Other Water Source Plant (317)				<b>7</b>
<b>Total Source of Supply Plant</b>	<b>218,362</b>		<b>9,886</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	180,597	2.55%	34,758	<b>8</b>
Boiler Plant Equipment (322)				<b>9</b>
Other Power Production Equipment (323)	14,789	4.42%	301	<b>10</b>
Steam Pumping Equipment (324)				<b>11</b>
Electric Pumping Equipment (325)	464,256	4.42%	42,141	<b>12</b>
Diesel Pumping Equipment (326)				<b>13</b>
Hydraulic Pumping Equipment (327)				<b>14</b>
Other Pumping Equipment (328)	55,454	4.29%	3,665	<b>15</b>
<b>Total Pumping Plant</b>	<b>715,096</b>		<b>80,865</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	584,109	2.75%	19,276	<b>16</b>
Water Treatment Equipment (332)	1,082,478	3.44%	52,118	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>1,666,587</b>		<b>71,394</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				<b>18</b>
Distribution Reservoirs and Standpipes (342)	396,655	2.12%	32,466	<b>19</b>
Transmission and Distribution Mains (343)	2,108,727	1.06%	199,645	<b>20</b>
Fire Mains (344)				<b>21</b>
Services (345)	818,953	2.30%	44,380	<b>22</b>
Meters (346)	142,997	5.56%	93,798	<b>23</b>
Hydrants (348)	250,730	1.71%	27,039	<b>24</b>
Other Transmission and Distribution Plant (349)				<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>3,718,062</b>		<b>397,328</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					147,677	3
314					0	4
315					0	5
316					80,571	6
317					0	7
	0	0	0	0	228,248	
321					215,355	8
322					0	9
323					15,090	10
324					0	11
325					506,397	12
326					0	13
327					0	14
328					59,119	15
	0	0	0	0	795,961	
331					603,385	16
332					1,134,596	17
	0	0	0	0	1,737,981	
341					0	18
342					429,121	19
343	2,277		1,225		2,307,320	20
344					0	21
345					863,333	22
346	169,859				66,936	23
348	3,082		3,319		278,006	24
349					0	25
	175,218	0	4,544	0	3,944,716	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	171,157	2.50%	25,910	<b>26</b>
Office Furniture and Equipment (391)	27,418	5.88%	4,093	<b>27</b>
Computer Equipment (391.1)				<b>28</b>
Transportation Equipment (392)	171,797	10.56%	18,060	<b>29</b>
Stores Equipment (393)	4,175	5.88%	1,512	<b>30</b>
Tools, Shop and Garage Equipment (394)	45,842	5.88%	5,812	<b>31</b>
Laboratory Equipment (395)	34,811	5.88%	4,148	<b>32</b>
Power Operated Equipment (396)	77,109	6.07%	8,345	<b>33</b>
Communication Equipment (397)	27,631	9.09%	10,159	<b>34</b>
SCADA Equipment (397.1)				<b>35</b>
Miscellaneous Equipment (398)	18,044	5.88%	4,199	<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<b>577,984</b>		<b>82,238</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,896,091</b>		<b>641,711</b>	
 Common Utility Plant Allocated to Water Department				<b>38</b>
 <b>Total accum. prov. for depreciation</b>	<b>6,896,091</b>		<b>641,711</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					197,067	26
391					31,511	27
391.1					0	28
392					189,857	29
393					5,687	30
394					51,654	31
395					38,959	32
396					85,454	33
397					37,790	34
397.1					0	35
398					22,243	36
399					0	37
	0	0	0	0	660,222	
	175,218	0	4,544	0	7,367,128	
					0	38
	175,218	0	4,544	0	7,367,128	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		216,983		216,983	1
February		200,369		200,369	2
March		216,978		216,978	3
April		221,820		221,820	4
May		229,211		229,211	5
June		242,277		242,277	6
July		255,660		255,660	7
August		249,839		249,839	8
September		232,158		232,158	9
October		236,647		236,647	10
November		219,029		219,029	11
December		213,753		213,753	12
<b>Total for year</b>	<b>0</b>	<b>2,734,724</b>	<b>0</b>	<b>2,734,724</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				41,045	13
Less: Other utility use				78,617	14
Other utility use explanation: General Plant usages.					15
Water pumped into distribution system				2,615,062	16
Less: Water sold				2,117,813	17
Losses and unaccounted for				497,249	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: Continuing to replace older pipe around City.					20
Maximum gallons pumped by all methods in any one day during reporting year				9,810,000	21
Date of maximum: 8/8/1997					22
Cause of maximum: Sprinkling.					23
Minimum gallons pumped by all methods in any one day during reporting year				4,900,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				2,660,600	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE WINNEBAGO	1	1,200	14	24	<b>1</b>
LAKE WINNEBAGO	2	900	14	24	<b>2</b>
LAKE WINNEBAGO	3	1,800	6	36	<b>3</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	10	11	<b>1</b>
Location	PLANT	PLANT	PLANT	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	A/C	LAYNE BOWLER	LAYNE BOWLER	<b>5</b>
Year Installed	1959	1985	1985	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,250	3,500	3,500	<b>8</b>
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	<b>9</b>
Year Installed	1959	1985	1985	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	250	250	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	12	13	14	<b>14</b>
Location	STATION 20 & WASHBURN	STATION 20 & WASHBURN	STATION 20 & WASHBURN	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	<b>18</b>
Year Installed	1993	1993	1993	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	700	700	700	<b>21</b>
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	<b>22</b>
Year Installed	1993	1993	1993	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	40	40	40	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	15	2	3	<b>1</b>
Location	STATION 20 & WASHBURN	PLANT	PLANT	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	WORTHINGTON	A/C	A/C	<b>5</b>
Year Installed	1993	1959	1959	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	700	1,250	2,500	<b>8</b>
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	G.E.	L. ALLIS	<b>9</b>
Year Installed	1993	1959	1959	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	75	75	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	4	5	6	<b>14</b>
Location	PLANT	PLANT	PLANT	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	A/C	A/C	LAYNE NW	<b>18</b>
Year Installed	1959	1959	1961	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	2,500	2,500	1,740	<b>21</b>
Pump Motor or Standby Engine Mfr	WAUKESHA	ELEC MECH.	G. E	<b>22</b>
Year Installed	1959	1967	1961	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	150	150	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	7	8	9	<b>1</b>
Location	PLANT	PLANT	PLANT	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE BOWLER	<b>5</b>
Year Installed	1961	1985	1985	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,740	3,000	3,000	<b>8</b>
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	<b>9</b>
Year Installed	1961	1985	1985	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	200	200	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	SHORE 1	SHORE 2	SHORE 3	<b>14</b>
Location	WELL 29509	WELL 29508	WELL 29520	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	T	T	T	<b>17</b>
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	<b>18</b>
Year Installed	1962	1962	1962	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	3,470	3,470	2,080	<b>21</b>
Pump Motor or Standby Engine Mfr	U. S. MOTORS INC.	U. S. MOTORS, INC.	U. S. MOTORS, INC.	<b>22</b>
Year Installed	1962	1962	1962	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	40	40	25	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SHORE 4	SHORE 5	SHORE 6	<b>1</b>
Location	WELL	WELL	WELL	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	<b>5</b>
Year Installed	1985	1985	1985	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	3,825	3,825	3,825	<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	WESTINGHOUSE	<b>9</b>
Year Installed	1985	1985	1985	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	60	60	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	CLEAR WELL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1937	1977	1918	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	164	162	0	10
Total capacity in gallons	750,000	1,250,000	250,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
			OTHER	17
Filters, type (gravity, pressure, other, none)			PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			10.0000	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NEW	NORTH	SOUTH	<b>1</b>
<b>RESERVOIRS, STANDPIPES</b>				<b>2</b>
<b>OR ELEVATED TANKS</b>				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
Year constructed	1961	1918	1918	<b>5</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>6</b>
Elevation difference in feet (See Headnote 3.)	0	0	0	<b>7</b>
Total capacity in gallons	750,000	1,100,000	667,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			<b>11</b>
Filters, type (gravity, pressure, other, none)	PRESSURE			<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000			<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>14</b>
Is water fluoridated (yes, no)?	Y			<b>15</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	SW		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1993		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	187		10
Total capacity in gallons	750,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	0.750	417				417
M	T	1.000	566				566
M	T	1.250	640				640
M	T	1.500	136				136
M	T	2.000	3,181				3,181
M	T	3.000	5,888				5,888
M	T	4.000	72,144				72,144
M	T	6.000	705,495	7,614	270		712,839
M	T	8.000	172,015	10,553			182,568
M	T	10.000	102,804	6,121	290		108,635
M	T	12.000	185,373	1,638			187,011
M	T	14.000	110				110
M	T	16.000	92,638	7,545			100,183
M	T	18.000	6,244	65			6,309
M	T	20.000	10,989				10,989
M	T	22.000	532				532
M	T	24.000	4,563				4,563
M	T	26.000	380				380
M	T	30.000	30				30
<b>Total Within Municipality</b>			<b>1,364,145</b>	<b>33,536</b>	<b>560</b>	<b>0</b>	<b>1,397,121</b>
M	T	6.000	8				8
M	T	16.000	104				104
<b>Total Outside of Municipality</b>			<b>112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112</b>
<b>Total Utility</b>			<b>1,364,257</b>	<b>33,536</b>	<b>560</b>	<b>0</b>	<b>1,397,233</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	12,647				12,647		1
M	1.000	4,489	124			4,613		2
M	1.250	242	5			247		3
M	1.500	172	2			174		4
M	2.000	318	14			332		5
M	3.000	16				16		6
M	4.000	224				224		7
M	6.000	144	5			149		8
M	8.000	79	3			82		9
M	10.000	24	1			25		10
M	12.000	2				2		11
<b>Total Utility</b>		<b>18,357</b>	<b>154</b>	<b>0</b>	<b>0</b>	<b>18,511</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	194	2	1		195	0	1
0.750	19,677	3,806	3,339		20,144	3,908	2
1.000	605	126	95		636	119	3
1.250	26	0	7		19	0	4
1.500	285	62	35		312	45	5
2.000	307	45	44		308	42	6
3.000	90	5	1		94	46	7
4.000	55	1	2		54	17	8
6.000	4	0	0		4	2	9
<b>Total:</b>	<b>21,243</b>	<b>4,047</b>	<b>3,524</b>	<b>0</b>	<b>21,766</b>	<b>4,179</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	161	28	5	1	0	0	195	1
0.750	17,972	1,291	34	56	18	773	20,144	2
1.000	133	411	25	28	5	34	636	3
1.250	0	15	2	2	0	0	19	4
1.500	5	210	21	28	14	34	312	5
2.000	0	167	43	51	16	31	308	6
3.000	0	22	19	46	3	4	94	7
4.000	0	18	13	18	2	3	54	8
6.000	0	1	0	2	1	0	4	9
<b>Total:</b>	<b>18,271</b>	<b>2,163</b>	<b>162</b>	<b>232</b>	<b>59</b>	<b>879</b>	<b>21,766</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	2,129	81	37		2,173	2
<b>Total Fire Hydrants</b>	<b>2,130</b>	<b>81</b>	<b>37</b>	<b>0</b>	<b>2,174</b>	
<b>Flushing Hydrants</b>						
	20				20	3
<b>Total Flushing Hydrants</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 2,247

Number of distribution system valves end of year: 6,681

Number of distribution valves operated during year: 320

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

W-5, copy 2, line 29

Sewer service charge reduced due to less pollutants in sludge.

Line 43

New water tower painting contract started in 1997 which was larger than the previous one.

Copy 3, line 59

Bond issue expense was \$7,400 more due to large bond issue for water plant.

### Water Utility Plant in Service (Page W-08)

ADDITIONS:

391.

Kronos timekeeping system	9,144.00	
5'x8' cabinet	1,063.00	
2 lateral file cabinets	1,086.00	11,293.00

394.

2 confined space monitors	1,682.00	
Airless jackhammer	239.00	
1-1/2 Metrotech 9860 NDL Line tracers	3,260.00	
Ball valve	180.00	
Confined space winch system	1,017.00	
3" Badger meter for testing	1,385.00	
CA-52CX magnetic locator	688.00	
Scientech anal. balance model SA120	1,610.00	
WA-BS60Y gas rammer	2,419.00	
2 3" compound meters	2,053.00	14,533

397.

3 GM 300 mobile radios	1,611.00	
GB35D Radio	625.00	
Phone line down Merritt Ave	28,182.00	30,418

398.

Uni-Horst system	4,576.00	
Monster hose - 2-1/2" NST	887.00	
9900 gal. fiberglass chem. storage tank	19,021.00	
Hand-held reading systems - Badger 4 PI's,		
software & training	24,494.00	
Charge to utility for GIS setup	195,000.00	243,977

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

20" - INCLUDES 754' OF RIVER

12" - INCLUDES 230' OF RIVER

8" - INCLUDES 190' OF RIVER

5.a. Mains paid for by combination of borrowed funds, special assessments, and TIF district contribution.

b. Mains contracted in 1995 were at \$.079/sq.ft. - 1996 were \$.087/sq.ft.

c. Some assessments were deferred until the land is developed in an agricultural area.

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### Water Services (Page W-18)

3. a. Financed by assessments and water utility borrowed funds.

b. Use City assessment rates/policy based on size of service.

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### Hydrants and Distribution System Valves (Page W-20)

CITY HAS NO FORMAL VALVE OPERATING PROGRAM.

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